

MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
ATTORNEYS AT LAW

1617 JOHN F. KENNEDY BOULEVARD
SUITE 1500
PHILADELPHIA, PA 19103-1815
(215) 557-2900
FACSIMILE (215) 557-2990/2991

FILED
IN CLERKS OFFICE

2007 APR 27 P 12:40

U.S. DISTRICT COURT
DISTRICT OF MASS.

MATTHEW A. LIPMAN, ESQUIRE
ADMITTED IN PA AND NJ
Email: mlipman@mdmc-law.com

April 25, 2007

United States District Court
Attention: Customer Service
One Courthouse Way
Boston, MA 02210

Re: U.S. v. O'Neill, et al.
Docket No. 04-10231-06-MLW
Our File No. A0014-1199

Dear Sir/Madam:

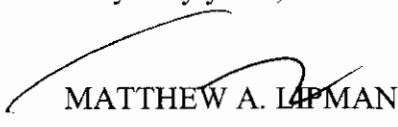
This office represents National Union Fire Insurance Company in connection with the above-referenced matter. On April 9, 2007, an amended Order of Restitution was entered in favor of National Union Fire Insurance Company and against Michael R. O'Neill in the amount of \$1,813,820.00.

We intend to transfer the judgment to the Eastern District of Pennsylvania and to the Court of Common Pleas of Chester County, Pennsylvania. I have enclosed an AO 451 Certification of Judgment to be signed and sealed by the Clerk

In addition, please forward a certified copy of the docket entries to me. I intend to file the certified docket entries with the Court of Common Pleas.

I have enclosed a check in the amount of \$27.00 as requested. Should you have any questions, please do not hesitate to contact me.

Very truly yours,


MATTHEW A. LIPMAN

MAL/pjb
Enclosure

cc: Greg Trif, Esquire (w/o encl.)
Richard Mills, Esquire (w/o encl.)

F:\Docs\A0014-1199\U.S.DistrictCourtBostonMA.ltr.doc